

LUKE BRUGNARA

Sch 2a

SUMMARY OF REAL ESTATE GAINS							
171 2nd Street, San Francisco, CA							
Sale Date:	12/23/99						
Seller:	Brugnara Corp.						Final Escrow Settlement Stmtnt
Gross Sales Price	\$4,300,000.00						Final Escrow Settlement Stmtnt
Less: Selling Expenses	(\$186,355.00)						Final Escrow Settlement Stmtnt
Amount Realized		\$4,113,645.00					Details from Sales Escrow
Purchase Date:	06/15/93						
Buyer:	Brugnara Corp					TC Ex J - TC 001445	Buyer's Settlement Stmtnt
Purchase Price:	\$500,000.00					TC Ex J - TC 001445	Buyer's Settlement Stmtnt
Plus: Purchase Expenses	\$2,345.00					TC Ex J - TC 001445	Buyer's Settlement Stmtnt
Less: Depreciation	(\$58,606.92)					Sch 10b	Details from Purc Escrow
Adjusted Basis		\$443,738.08					See below
Gain on Sale							
						\$3,669,906.92	
Depreciation Calculation:							
Total Cost	\$502,345.00						
Cost Allocable to Land (30%)	\$150,703.50						
Cost Allocable to Building (70%)	\$351,641.50						
1993 Deprec (6.5 months)		\$4,883.91					
1994 Deprec (39 Yr)		\$9,016.45					
1995 Deprec (39 Yr)		\$9,016.45					
1996 Deprec (39 Yr)		\$9,016.45					
1997 Deprec (39 Yr)		\$9,016.45					
1998 Deprec (39 Yr)		\$9,016.45					
1999 Deprec (11.5 months)		\$8,640.76					
Total Depreciation		\$58,606.92					

LUKE BRUGNARA

Sch 2b

SUMMARY OF REAL ESTATE GAINS							
810 - 814 Mission St., San Francisco							
Sale Date:	01/05/00						
Seller:	Brugnara Corp						Exhibit
Gross Sales Price	\$12,000,000.00						W6-2
Less: Selling Expenses	(\$408,168.00)						W6-2
Amount Realized				\$11,591,832.00			Sch 11a
Purchase Date:	12/07/93						
Buyer:	Brugnara Corp.						TC Ex K - TC001519
Purchase Price:	\$2,700,000.00						TC Ex K - TC001519
Plus: Purchase Expenses	\$131,742.00						TC Ex K - TC001519
Less: Depreciation	(\$309,192.34)						Sch 11b
Adjusted Basis				\$2,522,549.66			Details from Purch Escrow
Gain on Sale						\$9,069,282.34	See below
Depreciation Calculation:							
Total Cost	\$2,831,742.00						
Cost Allocable to Land (30%)	\$849,522.60						
Cost Allocable to Building (70%)	\$1,982,219.40						
1993 Deprec (0.5 months)				\$2,117.76			
1994 Deprec (39 Yr)				\$50,826.14			
1995 Deprec (39 Yr)				\$50,826.14			
1996 Deprec (39 Yr)				\$50,826.14			
1997 Deprec (39 Yr)				\$50,826.14			
1998 Deprec (39 Yr)				\$50,826.14			
1999 Deprec (39 Yr)				\$50,826.14			
2000 Deprec (0.5 months)				\$2,117.76			
Total Depreciation				\$309,192.34			

LUKE BRUGNARA

Sch 2c

SUMMARY OF REAL ESTATE GAINS							
935 - 939 Market St., San Francisco							
Sale Date:	01/20/00						
Seller:	Brugnara Corp.						
Gross Sales Price	\$8,590,000.00						
Less: Selling Expenses	(\$262,368.00)						
Amount Realized		\$8,327,632.00					
Purchase Date:	05/07/93						
Buyer:	Brugnara Corp.						
Purchase Price:	\$2,100,000.00						
Plus: Purchase Expenses	\$19,186.40						
Less: Depreciation	(\$313,953.54)						
Adjusted Basis		\$1,805,232.86					
Gain on Sale						\$6,522,399.14	
Depreciation Calculation:							
Total Cost	\$2,119,186.40						
Cost Allocable to Land (30%)	\$635,755.92						
Cost Allocable to Building (70%)	\$1,483,430.48						
1993 Deprec (7.5 months)		\$29,433.14					
1994 Deprec (31.5 Yr)		\$47,093.03					
1995 Deprec (31.5 Yr)		\$47,093.03					
1996 Deprec (31.5 Yr)		\$47,093.03					
1997 Deprec (31.5 Yr)		\$47,093.03					
1998 Deprec (31.5 Yr)		\$47,093.03					
1999 Deprec (31.5 Yr)		\$47,093.03					
2000 Deprec (0.5 months)		\$1,962.21					
Total Depreciation		\$313,953.54					

LUKE BRUGNARA

Sch 2d

SUMMARY OF REAL ESTATE GAINS				
490 Post Street, San Francisco, CA				
Sale Date:	05/16/01			
Seller:	Brugnara Prop. III			W6-5 pg 1 Final Escrow Settlement
Gross Sales Price	\$43,960,186.01			W6-5 pg 1 Final Escrow Settlement
Less: Selling Expenses	\$0.00			W6-5 pg 1 Final Escrow Settlement
Amount Realized		\$43,960,186.01		Sch 13a Details of Sales Escrow
Purchase Date:	01/27/98			
Buyer:	Brugnara Prop. III			W6-4 pg 1 Final Escrow Settlement
Purchase Price:	\$23,500,000.00			W6-4 pg 1 Final Escrow Settlement
Plus: Purchase Expenses	\$352,249.81			W6-4 pg 1 Final Escrow Settlement
Less: Depreciation	(\$1,427,057.68)			Sch 13b Details of Purch Escrow
Adjusted Basis		\$22,425,192.13		see below
Gain on Sale			\$21,534,993.88	
Depreciation Calculation:				
Total Cost	\$23,852,249.81			
Cost Allocable to Land (30%)	\$7,155,674.94			
Cost Allocable to Building (70%)	\$16,696,574.87			
1998 Deprec (11.5 months)		\$410,279.08		
1999 Deprec (39 Yr)		\$428,117.30		
2000 Deprec (39 Yr)		\$428,117.30		
2001 Deprec (4.5 months)		\$160,543.99		
Total Depreciation		\$1,427,057.68		

C. Tonna 2/12/2010

LUKE BRUGNARA

Sch 2e

SUMMARY OF REAL ESTATE GAINS					
<u>3025 South Las Vegas Blvd., Las Vegas, NV (Lot 1)</u>					
Sale Date:	05/01/02				
Seller:	Brugnara Prop V LLC				
Gross Sales Price	\$31,300,000.00				
Less: Selling Expenses	(\$2,646,434.74)				
Amount Realized			\$28,653,565.26		
Purchase Date:	10/20/99				
Buyer:	Brugnara Prop V LLC				
Purchase Price:	\$18,663,337.17				
Plus: Purchase Expenses	\$5,756.27				
Less: Depreciation	(\$865,639.59)				
Adjusted Basis			\$17,803,453.85		
Gain on Sale			\$10,850,111.41		
<u>Depreciation Calculation:</u>					
Total Cost	\$18,669,093.44				
Cost Allocable to Land (30%)	\$5,600,728.03				
Cost Allocable to Building (70%)	\$13,068,365.41				
1999 Deprec (2.5 months)			\$69,809.64		
2000 Deprec (39 Yr)			\$335,086.29		
2001 Deprec (39 Yr)			\$335,086.29		
2002 Deprec (4.5 months)			\$125,657.36		
Total Depreciation			\$865,639.59		

LUKE BRUGNARA

Sch 2f

SUMMARY OF REAL ESTATE GAINS				
36 San Jacinto, San Francisco				
Sale Date:	10/15/02			
Seller:	Brugnara Corporation			<u>Exhibit</u> W6-8 pg 1 Final Escrow Settlement
Gross Sales Price	\$950,000.00			W6-8 pg 1 Final Escrow Settlement
Less: Selling Expenses	(\$54,643.00)			W6-8 pg 1 Final Escrow Settlement
Amount Realized		\$895,357.00		Sch 15a Details of Sales Escrow
Purchase Date:	11/17/94			
Buyer:	Brugnara Corp.			TC Ex. M Escrow Closing Stmtnt
Purchase Price:	\$450,000.00			TC Ex. M Escrow Closing Stmtnt
Plus: Purchase Expenses	\$4,250.00			TC Ex. M Escrow Closing Stmtnt
Less: Depreciation	na			Sch 15b Details of Purch Escrow
Adjusted Basis		\$454,250.00		
Gain on Sale			\$441,107.00	

C. Tonna 2/12/2010

LUKE BRUGNARA

Sch 2g

SUMMARY OF REAL ESTATE GAINS						
38 San Jacinto, San Francisco						
Sale Date:	07/03/03				<u>Exhibit</u>	<u>Description</u>
Seller:	Brugnara Corp.				W6-9 pg 1	Final Escrow Settlement
Gross Sales Price	\$1,400,000.00				W6-9 pg 1	Final Escrow Settlement
Less: Selling Expenses	(\$88,580.00)				W6-9 pg 1	Final Escrow Settlement
Amount Realized		\$1,311,420.00			Sch 16a	Details of Sales Escrow
Purchase Date:	07/01/94				TC Ex N - TC001649	Buyer's Closing Statement
Buyer:	Brugnara Corp.				TC Ex N - TC001649	Buyer's Closing Statement
Purchase Price:	\$1,000,000.00				TC Ex N - TC001649	Buyer's Closing Statement
Plus: Purchase Expenses	\$5,730.20				Sch 16b	Details of Purch Escrow
Less: Depreciation	na					
Adjusted Basis		\$1,005,730.20				
Gain on Sale				\$305,689.80		